

CALO-AGOSTINO, PC  
The Bank House  
14 Washington Place  
Hackensack, NJ. 07601  
Tel.: (201) 488-5400  
*Attorneys for Plaintiff:*  
Michael Arizechi

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

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MICHAEL ARIZECHI, )  
 )  
 ) Plaintiff, ) Civil Action No.:  
 )  
v. )  
 )  
INTERNAL REVENUE SERVICE and )  
HENRY M. PAULSON, JR., SECRETARY OF )  
THE TREASURY, )  
 )  
 ) Defendants. )  
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**COMPLAINT**

Plaintiff MICHAEL ARIZECHI alleges as follows:

1. This action is brought to compel defendants INTERNAL REVENUE SERVICE ("IRS") and HENRY M. PAULSON, JR., SECRETARY OF THE TREASURY (the "SECRETARY") to release records and information requested by Plaintiff under the Freedom of Information Act (5 U.S.C. §552, ("FOIA")); the Privacy Act (5 U.S.C. § 552A); and Sections 6103, 6203 and 7602(c) of the Internal Revenue Code (26 U.S.C. §6103, §6203 and §7602(c)).

**JURISDICTION AND VENUE**

2. The Court has jurisdiction over this action pursuant to the FOIA, 5 U.S.C. §552(a)(4)(B); the Privacy Act, 5 U.S.C. §552A(g)(1); the Administrative Procedures Act, 5 U.S.C.

§702; the Mandamus Act, 28 U.S.C. §1361; pursuant to 28 U.S.C. §1340 as an action arising under the internal revenue laws; and pursuant to 28 U.S.C. §1331 as an action arising under the laws of the United States.

3. The District of New Jersey is a proper venue for this action pursuant to 28 U.S.C. § 1391(e), because a substantial part of the events or omissions giving rise to the claim occurred in that judicial district and because Plaintiff resides in that judicial district.

## PARTIES

4. Plaintiff MICHAEL ARIZECHI is a citizen of the United States of America who resides at 2242 Berwyn Street, Union, New Jersey 07083.

5. The IRS is an agency of the United States of America. It has possession and control over the records sought by Plaintiff.

6. The SECRETARY is the United States' Secretary of the Treasury. He has a non-discretionary duty to provide the records and information sought by Plaintiff. He is being sued in his official capacity.

## FACTS

7. By letters dated, November 29, 2005 and June 21, 2005, Plaintiff requested certain records from the IRS.

8. Plaintiff's requests for such records were made pursuant to the FOIA, the Privacy Act and sections 6103, 6203 and 7602(c) of the Internal Revenue Code.

9. The IRS has produced some, but not all, of the records requested by Plaintiff.

10. The IRS is withholding at least 28 pages of records which are within the scope of Plaintiff's November 29, 2005 request for records.

11. The IRS is withholding at least 3369 pages of records which are within the scope of Plaintiff's June 21, 2006 request for records.

12. The IRS also improperly redacted certain information from the documents which it released to Plaintiff in response to his June 21, 2005 request for records.

13. The IRS has refused to release all of the records sought by Plaintiff and will not disclose the information which it redacted from the records it has released.

## FIRST COUNT

100 101

**AS AGAINST THE IRS  
PURSUANT TO THE  
FREEDOM OF INFORMATION ACT**

14. Plaintiff incorporates all of the preceding paragraphs as if fully set forth at length herein.

15. Plaintiff properly requested records under the FOIA.

16. The IRS has refused to release all of the records requested by Plaintiff and has improperly redacted material from the records which it has released.

17. Plaintiff has a statutory right to the records he is seeking and the IRS has no legal basis to withhold the records and redacted material.

WHEREFORE, Plaintiff requests that the Court:

- (A) Conduct a *de novo* review of each record being withheld by the IRS, and of all of the material redacted from the records which the IRS has released;
- (B) Order the IRS to produce all records and redacted material which the Court finds are being improperly withheld;
- (C) Award Plaintiff attorney's fees and other litigation costs; and,

- (D) Award such other and further relief as the Court deems appropriate.

## SECOND COUNT

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**AS AGAINST THE IRS  
PURSUANT TO THE  
PRIVACY ACT**

18. Plaintiff incorporates all of the preceding paragraphs as if fully set forth at length herein.
19. Plaintiff properly requested records under the Privacy Act.
20. The IRS has refused to release all of the records requested by Plaintiff, and has improperly redacted material from the records which it has released.
21. Plaintiff has a statutory right under the Privacy Act to the records and redacted material he is seeking and the IRS has no legal basis to withhold the records and information from Plaintiff.

WHEREFORE, Plaintiff requests that this Court:

- (A) Conduct a *de novo* review of each record withheld by the IRS, and of all of the material redacted from the records which have been released;
- (B) Order the IRS to produce all records which it finds were improperly withheld or redacted;
- (C) Award Plaintiff attorney's fees and other litigation costs; and,
- (D) Award such other and further relief as the Court deems appropriate.

**THIRD COUNT**  
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**AS AGAINST THE IRS**  
**PURSUANT TO THE**  
**ADMINISTRATIVE PROCEDURES ACT**

22. Plaintiff incorporates all of the preceding paragraphs as if fully set forth at length herein.

23. Plaintiff has a statutory right to the records he requested under Sections 6103, 6203 and 7206(c) of the Internal Revenue Code.

24. The IRS has failed to release all of the records requested by Plaintiff under those statutory sections and has improperly redacted material from the records which it has released.

25. The IRS has unlawfully withheld and/or has unreasonably delayed the release of the records sought by Plaintiff.

26. Plaintiff has been adversely affected and aggrieved as a result of the IRS' failure to release the records he is seeking.

27. Pursuant to the Administrative Procedures Act (5 U.S.C. §§702 - 706), Plaintiff requests that this Court compel the IRS to release the records requested by Plaintiff under Sections 6103, 6203 and 7206(c) of the Internal Revenue Code.

WHEREFORE, Plaintiff requests that this Court:

- (A) Order the IRS to immediately and fully comply with Plaintiff's request for the records described in 26 U.S.C. §6103, §6203 and §7206(c).
- (B) Award Plaintiff attorney's fees and other litigation costs; and,
- (C) Issue such other and further relief as the Court deems appropriate.

**FOURTH COUNT**

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**AS AGAINST THE IRS AND  
THE SECRETARY PURSUANT TO THE  
MANDAMUS ACT**

28. Plaintiff incorporates all of the preceding paragraphs as if fully set forth at length herein.

29. Plaintiff has a statutory right to the records and information he requested under Sections 6103, 6203 and 7206(c) of the Internal Revenue Code.

30. The IRS and the SECRETARY have failed to release all of the records requested by Plaintiff, and have improperly redacted material from the records which have been released.

31. The IRS and the SECRETARY have a non-discretionary duty to provide plaintiff with the records he is seeking.

32. The IRS and the SECRETARY have unreasonably failed to perform such duty.

33. Plaintiff has exhausted his administrative remedies with respect to his request for this relief.

34. There is no other adequate remedy available to Plaintiff which will compensate him for the defendants' failure to release the records and redacted material he is seeking.

35. Pursuant to the Mandamus Act (28 U.S.C. §1361), Plaintiff requests that this Court compel the IRS and the SECRETARY to release the records and redacted material which Plaintiff requested under Sections 6103, 6203 and 7206(c) of the Internal Revenue Code.

WHEREFORE, Plaintiff requests that this Court:

- (A) Order the IRS and the SECRETARY to immediately and fully comply with Plaintiff's request for records made pursuant 26 U.S.C. §6103, §6203 and §7206(c).
- (B) Award Plaintiff attorney's fees and other litigation costs; and,
- (C) Issue such other and further relief as the Court deems appropriate.

Date: November 3, 2006

CALO AGOSTINO, P.C.  
*Attorneys for Plaintiff*

/s/ Frank Agostino  
Frank Agostino (FA 5896)  
14 Washington Place  
Hackensack, NJ 07601  
Tel (201) 488-5400  
Fax (201) 488-5855